

## Board of Assessors - Convened 10 January, 2006 by Denis O'Regan

- 1 Oath of office - As directed by the Act to Reincorporate each elected Assessor signed an oath or affirmation of duties which were duly witnessed and notarized.
- 2 Carl Falco was elected Chair
- 3 Elizabeth Varley was elected secretary, after a brief discussion of philosophy of note taking.
- 4 Denis O'Regan gave each member a copy of the "green book" which had been compiled by the 2005 Board of Assessors and contains:
  - 4.1 Committee descriptions from the "red book"
  - 4.2 Act to Reincorporate
  - 4.3 Arden Deed of Trust
  - 4.4 Arden lease
  - 4.5 2004 Arden Board of Assessors Report
  - 4.6 1980 Arden Board of Assessors Report
  - 4.7 Copies of various court cases regarding land rent
  - 4.8 Other data comprised of things such as; a table of recent property transactions in Arden, 2000 memo from Alton Dahl to the Board of Assessors entitled "Relative land value taxation as the basis for apportioning land rent in Arden", and "Illinois real estate letter" dated 1999.
- 5 Denis also offered a set of minutes from a number of previous years Boards of Assessors and a notebook termed the "master copy" of controlling legal documents and legal rulings which he suggested should be maintained from year to year.
- 6 Meetings shall *generally* be held on the third Tuesday of each month, the exact schedule as follows, subject to amendment as needed: 31 January, 21 February, 21 March, 18 April, 16 May, 6 June, 20 June with the February, May and 6 June meetings being designated as "public hearings." All meetings will start at 7:30 PM and be held at the BWVC. All meetings are open to the public.
- 7 It was agreed that item 5 would be discussed at the 31 January meeting. Also on the agenda of that meeting will be a discussion of the general philosophy of the 2006 Board of Assessor and the general agenda for subsequent meetings. It was also suggested that a future topic be "different enforcement, or a new rate, for buildings which are not residences, e.g.. Arden Gild Hall."

Respectfully submitted,  
Elizabeth Varley, Secretary

Board of Assessors - 31 Jan. 2006 - Borders, Bovard, Falco, Marconi, Varley, Wheeler present, O'Regan absent

- 1 Most members wanted to hear Georgist lecture, and decided to set agenda and then attend lecture, but after agenda was set conversation on FRV (Full Rental Value) began.
- 2 Agenda: 2/21 - (After Public Hearing) Concepts & Factors
- 2.1 3/21 - Lot size, Rates, Formula
- 2.2 4/18 - Domiciles
- 2.3 5/16 - (After Public Hearing) Application of proposed formula
- 2.4 6/6 - (After Public Hearing) Draft
- 2.5 6/20 - Revisions and signing
- 3 Comments:
- 4 Term "Full Rental Value" not in the works of Henry George, further Georgists have been heard to say Arden is not truly a Single Tax community.
- 5 If, as an individual, one interacts with an other government, does that negate the single tax of the home community?
- 6 Might follow the controversy from downstate vis-a-vis the mobile home owners and the owners of the land on which those homes are sited. There is some talk of restricting the rights of the landowners and their ability to raise land rents indiscriminately. What might the impact on Arden leased lands be.
- 7 There is a county law?/regulation? prohibiting an increase of more than 10% in a given year. If we start shifting rates (as was proposed 2 years ago) we might impact some leaseholds more than 10%.
- 8 It is the sworn/affirmed duty of the Assessors to collect the FRV. One might make the case that the community determines the FRV by electing a given Board of Assessors.
- 9 That's why we have the system of checks and balances of the right to propose an alternative assessment.
- 10 Distinction between FRV which has been seen as the amount the community collects as a whole as opposed to assessments of each leasehold.
- 11 "Community Standard of Living" (CS) could be seen to be FRV because the community functions.
- 12 There is the question of the amount of money collects as opposed to HOW it is collected, if you start losing members of the community, you have gone over FRV.
- 13 We need a rational way to pay the bills. Our function is to anticipate the community's needs, then how we collect it is based on land values.
- 14 Problem with CS, i.e. using budget, is George wanted to discourage speculation but CS encourages speculation.
- 15 But the work people do in this town *is* a contribution to the good and welfare of the village.
- 16 Part of FRV should be a budget item for improvements to the community.
- 17 Question of the Arden Club: this is not a domicile, but it is assessed as though it were. It creates value for the community, but it also costs the community in services. Exhibit A: documents from the county showing that neither the Arden Club not the Arden Craft Shop Museum are charged any county taxes. Presented by Tom Wheeler. [NB 2006-07 LR Arden Club 7,47.45 & Craft Shop 3,246.05]

Respectfully Submitted, Elizabeth Varley, Secretary

Board of Assessors - Feb. 21, 2006 – Present: Falco, Borders, Wheeler, Marconi, O'Regan, Varley, Absent: Bovard

1. Public Hearing – Guests: Charles & Nanette Robinson
2. No questions from guests, “We came to hear your deliberations.”
3. Documents on loan from Rodney Jester: *Ultimate Tax Reform: Public Revenue from Land Rent* published by Civil Society Institute, Santa Clara, CA
4. Comments:
5. In the past we have taken town projections for the Community Standard of Living (CSL) plus estimates for county/school taxes
6. CSL doesn't provide for the future of Arden, only provides for the here and now. There should also be a monetary commitment to the future. We have an obligation to the future.
7. The Green Book (GB) has the past court cases one of which refers to the trust as a “charitable trust”, this has always been a rub in the budget process, even the prudent reserve.
8. Problems with wealthy townships is they are always involved with one lawsuit of another. One or two people have more power than they should, not in Arden because the Town hands us a budget.
9. Another use of the reserve is the Town has flexibility in the budget process.
10. Part of the “experiment” was to increase the experiment to other parts, this would even out the LRs,
11. Don't see evidence that will happen, we decide what and when we want things. What capital projects are we talking about? If we had more money, would this be re-evaluated?
12. [from the floor] Assume that 75K might become and “imprudent reserve”, the town might be better off raising money at the time we need it. Large reserve takes away deliberation.
13. [from the floor] Who determines the CSL? Who checks?
14. CSL is determined by budget items.
- 15. Motion: We move forward in discussion by adopting CLS as promoted by Harold Monfort et al as our basis of action. Seconded. Aye 5, Nay 1.**
16. [General discussion moved to factors]
17. Good generally, as one who has lived both on and off Harvey Rd., they make a difference.
18. Actual issue of factors is over and above personal choice.
19. Factors area bad idea.
20. Land adjacent to the woods is more valuable.
21. As imperfect or subjective an issue, every individual looks at this in a different way, in a property transfer [woods] command a higher price. It is some measure of the value.
22. If we want to change the factors in a substantial way, we must have a solid basis of evidence to do so.
23. The only way to determine FRV is “Is it fair? Is this level of fairness right for me?” So once we arrive, we've defined it.
24. We need date to change things significantly.
25. Factors as a percentage seems strange, the value of the woods is the value of the woods, size of the lot should not matter. A flat rate might be fairer.
26. Does a large leasehold really use a higher percentage of town services?
27. Where do we have a place to build consensus? At Public Hearings such as this, and other called discussions groups, as well as by motions to Town Assembly.
28. Factors as levied now is a tax on your front yard, a narrow front changes the amount.

29. What would be the effect of a flat rate? We would need to calculate the difference for each leasehold affected.

**30. Motion: Move that we continue current factors without any change. Seconded. Aye 5, Nay 1.**

**31. Motion to adjourn. All in favor Aye 6.**

Respectfully submitted,

Elizabeth Varley, Secretary